2006 SACRAMENTO ESTATE PLANNING COUNCIL

TECHNICAL FORUM
JANUARY 5, 2006

Presented by:
University of the Pacific, McGeorge School of Law
Sacramento Estate Planning Council

You Are Invited

Every year, the Sacramento Estate Planning Council sponsors the Technical Forum, a continuing education seminar covering estate planning issues. The forum is an all-day event bringing well-known speakers to Sacramento.

This year we are again pleased to bring together several prominent estate planning experts—exceptional speakers who will share technical and practical knowledge. Their presentations will focus on topics that are of particular interest in estate planning and administration today.

WHO MAY ATTEND

Registration is open to any professional involved in the estate planning field, including: accountants, attorneys, financial planners, trust officers, underwriters, development officers, educators, analysts, appraisers, fiduciaries and paralegals. Students and estate planning clients are also encouraged to attend.

Continuing Education

Applications have been made for the professional disciplines represented by the Sacramento Estate Planning Council membership.

For more information contact:

Pat Orelli, CPA
Burnett + Company LLP
916-638-1188,
pat@burnettco.com

Program Sponsors

SPEAKER SPONSORS

Moss Adams LLP
Wells Fargo Bank, Private Client Services

MAJOR SPONSORS

Bonhams & Butterfield
CCH
First Northern Bank
Generations
Pro Elite Senior Services
Sutter Medical Center Foundation
Ullrich Delevati, CPAs
US Bank, Private Client Group
Wagner Kirkman Blaine Klomparens & Youmans, LLP

EVENT SPONSORS

Flanigan & Co.
Law Offices of Ann Armstong
McDonough Holland & Allen PC
Murphy Austin Adams Schoenfeld, LLP
Rossman, MacDonald & Benetti, Inc.
Wilke, Fleury, Hoffelt, Gould & Birney, LLP

Program

7:30 am	*Registration and Continental breakfast*
8:15 am	*Opening Remarks*
8:30 am	*Jonathan Lurie* FLPs and LLCs: Role in Estate Planning Pros and Cons
10:30 pm	*Keith Schiller* Succession Planning: GRATS and Intentionally Defective Trusts Buy-Sell Agreements Valuation Principles for Corporations and Partnerships Accumulated Earnings Bailouts
12:15 pm	*Lunch Break*
1:30 pm	*Natalie Choate* Retirement Benefits: Estate and Distribution Planning Recent Developments and Current Trends Making Retirement Benefits Payable to Trusts
5:00 pm	*Closing Remarks*

MOSS-ADAMS LLP
Certified Public Accountants and Business Consultants

WELLS FARGO

Speaker Sponsors

MOSS-ADAMS LLP
Certified Public Accountants and Business Consultants

WELLS FARGO

Natalie Choate

Natalie Choate is an attorney with the Boston law firm of Bingham McCutchen. Her practice is limited to estate planning for retirement benefits. Her book *Life and Death Planning for Retirement Benefits* is a leading resource for estate planning and money management professionals.

Miss Choate is the founder and former chair of the Boston Bar Association Estate Planning Committee; a former chair of the Boston Bar Association Employee Benefits Committee; a Regent of the American College of Trust and Estate Counsel; and a member and former officer of the Boston Probate and Estate Planning Forum. She was named “Estate Planner of the Year” by the Boston Estate Planning Council and is listed in *The Best Lawyers in America*.

Her articles on estate planning topics have been published in *ACTEC Notes*, *Estate Planning*, *Trusts and Estates*, *Tax Practitioners Journal* and *Tax Management*. She is a contributing author and co-editor of the book *Drafting Wills and Trusts in Massachusetts* published by Massachusetts Continuing Legal Education, Inc., and an editorial advisor for two professional journals, *Trusts and Estates* and *Keeping Current*.

Miss Choate has taught professional-level courses in estate planning in 45 states, and has spoken at the Heckerling, Notre Dame, Heart of America, New England, Southern California, Mississippi, Tennessee, Washington State and Southern Federal Tax Institutes. Her comments on estate and retirement planning have been quoted in *The Wall Street Journal*, *Money*, *Bloomberg Wealth Manager, Newsweek*, *Kiplinger's Personal Finance*, *Forbes*, *Financial Planning* and *Financial World*.

A Boston native, Miss Choate is a graduate of Radcliffe College and Harvard Law School.

Keith Schiller

Keith Schiller is a shareholder with the Schiller Law Group, a Professional Law Corporation, of Orinda, California. Keith represents individuals and businesses with estate and business succession planning; real estate taxation; review of estate and gift tax returns for CPAs and clients; trust administration; and the representation of taxpayers with disputes before the Internal Revenue Service and Tax Court.

Keith is a member of the BNA, Tax Management, Board of Advisors for the Estates, Gift and Trusts Journal and of the Advisory Committee for the Leimberg Information Services, Inc. newsletter-one of only four practitioners in the country so named to these two publishing services. He has authored over two dozen nationally published articles.

Keith has authored and taught ten courses for the CPA Education Foundation since 1987, for which he received the CPA Foundation Award for Outstanding Teaching Materials in July, 2000. Current full-day courses that Keith teaches are Hot Topics of the Estate Tax Return, GST Tax from A-Z, Estate Planning after the 2001 Tax Act for Business Owners and Individuals, and Gift Tax Law: Form 709 and Basis.

Jonathan Lurie

Jonathan Lurie is a partner in the law firm of McDermott Will & Emery LLP resident in the firm's Los Angeles office. As a member of the Private Client Department, Jonathan focuses his practice on estate planning and post death administration, including international estate planning.

Jonathan has lectured in estate planning at Whittier School of Law and the University of West Los Angeles.

Jonathan is a past executive committee member of the Trust and Probate Committee of the Los Angeles County Bar and is a past chair of the Estate and Gift Tax Committee of the Tax Section of the Los Angeles County Bar and is a fellow of the American College of Trust and Estate Counsel. He is on the planned giving committee of Camp Max Straus Foundation.

Jonathan is a frequent speaker and author on the subject of estate planning. Some of his recent speeches include speeches for CPA Foundation, USC Tax Institute and the USC Trust and Probate Conference. He is a contributing author to the Continuing Education of the Bar's *California Will Drafting* Treatise. He has also contributed to the updates in the *California Decedent Estate Practice* and has written articles for several periodicals.

Registration Information

Late registration will be allowed at the door on a space-available basis only: Event day registration is $225.

REFUNDS

Refunds will be made only by written requests postmarked on or before December 23, 2005.

All requests for cancellation should be addressed to:

Michael C. Massey
Moss Adams LLP
3121 West March Lane, Suite 100
Stockton, CA 95219-2303
209-955-6118
FAX: 209-955-6199
michael.massey@mossadams.com

DIRECTIONS

McGeorge School of Law Lecture Hall
3227 Fifth Avenue, Sacramento

From the West (I-80)/South (I-5, US-99):
1: Take US-50 E toward LAKE TAHOE.
2: Take the 34TH STREET exit.
3: Turn RIGHT onto 34TH ST.
4: Turn RIGHT onto 5TH AVE.

From the East (US-50):
1: Take US-50 W toward SACRAMENTO.
2: Take the STOCKTON BLVD exit.
3: Turn LEFT onto 34TH ST.
4: Turn RIGHT onto 5TH AVE.

From the North (CAP. CITY FWY, I-80)
1: From I-80 W take the CAPITAL CITY FREEWAY to US-50.
2: Take US-50 E toward LAKE TAHOE.
3: Take the 34TH STREET exit.
4: Turn RIGHT onto 34TH ST.
5: Turn RIGHT onto 5TH AVE.

Visitor parking is available in the parking lot on the north side of 5th Avenue, accessible from 32nd and 33rd Streets.

Registration

Name ____

Title ____

Company ______________________________________

Address_______________________________________

City, State, Zip ________________________________

____

Phone ___________________Fax _________________

Email____

Profession:

__Accountant __Appraiser __Attorney __CFA

__CLU __Educator __Fiduciary __Financial Planner

__Planned Giving Professional __Trust Officer __Other

Please check one:

__ $150 Sacramento Estate Planning Council Member

__ $195 Non-Member*

* $30 of Registration Cost can be Applied to New Membership in Sacramento Estate Planning Council.

PAYMENT

CREDIT CARD: On-line registration at www.sacEPC.org

CHECK: Please make your check payable to: **Sacramento Estate Planning Council** and mail your completed form to:

Michael C. Massey
Moss Adams LLP
3121 West March Lane, Suite 100
Stockton, CA 95219-2302

University of the Pacific
McGeorge School of Law
3200 Fifth Avenue
Sacramento, CA 95817-9989

First Class
U.S. Postage
PAID
Permit No. 904
Sacramento, CA